

Document Type:¹ ☒ Policy & Procedure ☐ Process Guideline
☐ Plan ☐ System Description
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Document Scope: (applies to Policy & Procedure only)

- The requirements herein apply only to the GCBH BH-ASO Central Office and its functions.
- The requirements herein apply, verbatim, to GCBH BH-ASO and its network providers².
- ☒ The requirements herein apply both to GCBH BH-ASO and its network providers². Additionally, network providers must have internal documents outlining their processes for implementing the requirements, insofar as they relate to actions for which network providers are responsible.

PURPOSE: To define the process for annual fiscal audits.

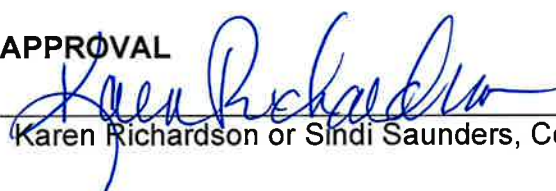
POLICY

- A. Greater Columbia Behavioral Health LLC BH-ASO (GCBH BH-ASO) requires that all Network Providers under contractual agreement with GCBH BH-ASO have an annual fiscal audit performed and submitted to GCBH BH-ASO.

PROCEDURE

1. All fiscal audits are conducted in accordance with applicable federal and state regulations, governmental auditing standards, generally accepted accounting principles, and OMB Super Circular A-133 and 2 CFR Part 200.
2. The Network Providers, under direct contract with the GCBH BH-ASO are responsible for sending audit reports to the GCBH BH-ASO as soon as the report is available. Responses to previous management findings and disallowed or questioned costs are included with the audit report.
3. The Network Provider is responsible for any audit exceptions incurred by its own organization. The Provider remits to the GCBH BH-ASO any disallowed costs resulting from the final audit of the Provider's own organization.

APPROVAL



Karen Richardson or Sindi Saunders, Co-Directors



Date